

SENATE BILL 1098

By Robinson

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 3, relative to the sales and use
tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by
adding the following as a new section:

Notwithstanding this chapter, a tax is not imposed with respect to the sale or use
of diapers and wipes designed to be used by infants and children.

SECTION 2. This act takes effect July 1, 2021, the public welfare requiring it.